

DELINQUENT OFFICERS.

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LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

REPORTS AS TO DELINQUENCIES OF ACCOUNTS OF OFFICERS IN  
VARIOUS DEPARTMENTS.

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JANUARY 10, 1902.—Referred to Committees on Expenditures in the Treasury, War, Interior, Navy, Post-office, and State Departments and ordered to be printed.

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TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*Washington, January 9, 1902.*

SIR: In compliance with the requirements of section 12 of the act of Congress approved July 31, 1894, I have the honor to transmit herewith reports from the accounting officers of this Department showing the officers of the Government delinquent in rendering their accounts or in the payment of balances found due from them for the fiscal year ended June 30, 1901.

Respectfully, L. J. GAGE, *Secretary.*

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

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TREASURY DEPARTMENT,  
OFFICE OF AUDITOR FOR TREASURY DEPARTMENT,  
*Washington, July 1, 1901.*

SIR: I have the honor to transmit herewith a report relating to delinquencies and unsettled balances for the fiscal year 1901. (29 Stat., p. 179, sec. 4.)

There were 184 delinquencies in the rendition of accounts: Customs, 122; internal revenue, 47; miscellaneous, 15. The delinquencies for the preceding fiscal year aggregated 191.

Respectfully, W. E. ANDREWS, *Auditor.*

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,  
OFFICE OF AUDITOR FOR THE TREASURY DEPARTMENT,  
*Washington, D. C., July 1, 1901.*

SIR: In compliance with the provisions of section 4 of the act of May 28, 1896 (29 Stats., p. 179), I hereby submit the following report of the Auditor for the Treasury Department concerning delinquencies in the rendition and transmission of accounts, and also concerning balances found due upon final settlements, for the fiscal year ending June 30, 1901. Delinquencies are waived by the President or the Secretary of the Treasury under the provisions of section 12, act of July 31, 1894 (28 Stats., p. 209), as amended by section 4 of the legislative act approved March 2, 1895 (28 Stats., p. 807).

Waivers made by the Secretary usually show delinquencies in forwarding accounts to the proper officers at Washington, and those made by the President indicate delinquencies on the part of administrative officers. (Section 12, act of July 31, 1894, 28 Stats., p. 209.)

Waivers marked (\*) show delinquencies on the part of administrative officers and are made by the Secretary for the President under section 4 of the legislative act of March 2, 1895 (28 Stats., p. 807).

As the causes of delinquencies are not explained to this office, they can not be stated in this report.

DELINQUENCIES.

District, port, or place.	Name of officer.	Title.	Account for which delinquent.	When delinquent.	Delinquency waived by the—	When waived.
CUSTOMS OFFICERS.						
Alaska (Sitka).....	Joseph W. Ivey.....	Collector.....	Warehouse and bond.....	Sept., 1900.....	Secretary.....	Nov. 15, 1900
Do.....	do.....	do.....	do.....	Oct., 1900.....	do.....	Dec. 7, 1900
Do.....	do.....	do.....	do.....	Feb., 1901.....	do.....	Apr. 15, 1901
Do.....	do.....	do.....	do.....	Mar., 1901.....	do.....	May 15, 1901
Do.....	do.....	do.....	do.....	Nov., 1900.....	do.....	Dec. 19, 1900
Albany, N. Y.....	William Barnes, jr.....	Surveyor.....	Expenses of collection.....	do.....	do.....	Do.
Do.....	do.....	do.....	Excess of deposits.....	do.....	do.....	Do.
Do.....	do.....	do.....	Customs.....	do.....	do.....	Do.
Do.....	do.....	do.....	Emoluments.....	do.....	do.....	Do.
Do.....	do.....	do.....	Warehouse and bond.....	Feb., 1901.....	do.....	Mar. 15, 1901
Do.....	do.....	do.....	Expenses of collection.....	do.....	do.....	Do.
Do.....	do.....	do.....	Customs.....	do.....	do.....	Do.
Do.....	do.....	do.....	Fines, penalties, and forfeitures.....	do.....	do.....	Do.
Do.....	do.....	do.....	Debentures and drawbacks.....	do.....	do.....	Do.
Do.....	do.....	do.....	Emoluments.....	do.....	do.....	Do.
Do.....	do.....	do.....	Warehouse and bond.....	Mar., 1901.....	do.....	Apr. 17, 1901
Do.....	do.....	do.....	Expenses of collection.....	do.....	do.....	Do.
Do.....	do.....	do.....	Excess of deposits.....	do.....	do.....	Do.
Do.....	do.....	do.....	Customs.....	do.....	do.....	Do.
Do.....	do.....	do.....	Emoluments.....	do.....	do.....	Do.
Do.....	do.....	do.....	Fines, penalties, and forfeitures.....	do.....	do.....	Do.
Do.....	do.....	do.....	Expenses of collection.....	Jan., 1901.....	do.....	Mar. 9, 1901
Arizona.....	William M. Hoey.....	Collector.....	Excess of deposits.....	do.....	do.....	Do.
Do.....	do.....	do.....	Customs.....	do.....	do.....	Do.
Do.....	do.....	do.....	Fines, penalties, and forfeitures.....	do.....	do.....	Do.
Do.....	do.....	do.....	Expenses of collection.....	do.....	do.....	Do.
Bangor, Me.....	Albert E. Day.....	do.....	Debentures and drawbacks.....	do.....	do.....	Do.
Do.....	do.....	do.....	Customs.....	do.....	do.....	Do.
Do.....	do.....	do.....	Emoluments.....	do.....	do.....	Do.
Do.....	do.....	do.....	Expenses of collection.....	Sept., 1900.....	do.....	Oct. 23, 1900
Barnstable, Mass.....	Thacher T. Hallet.....	do.....	Emoluments.....	do.....	do.....	Do.
Do.....	do.....	do.....	Expenses of collection.....	do.....	do.....	Oct. 29, 1900
Belfast, Me.....	J. S. Harriman.....	do.....	Excess of deposits.....	July, 1900.....	do.....	Aug. 27, 1900
Champlain, N. Y.....	W. C. Witherbee.....	do.....	Debentures and drawbacks.....	do.....	do.....	Do.
Do.....	do.....	do.....	Warehouse and bond.....	Sept., 1900.....	do.....	Nov. 9, 1900
Chicago, Ill.....	Wm. Penn Nixon.....	do.....	do.....	Oct., 1900.....	do.....	Dec. 8, 1900
Do.....	do.....	do.....	do.....	Aug., 1900.....	do.....	Sept. 21, 1900
Cincinnati, Ohio.....	Lewis Voight, sr.....	Surveyor.....	Expenses of collection.....	May, 1901.....	do.....	June 20, 1901
Des Moines, Iowa.....	Layfayette Redmon.....	do.....	Customs.....	do.....	do.....	Do.
Do.....	do.....	do.....	Fines, penalties, and forfeitures.....	do.....	do.....	Do.
Do.....	do.....	do.....	Warehouse and bond.....	Sept., 1900.....	do.....	Oct. 20, 1900
Detroit, Mich.....	John L. Rich.....	Collector.....	Expenses of collection.....	Aug., 1900.....	do.....	Sept. 21, 1900
Galveston, Tex.....	Frank L. Lee.....	do.....	Excess of deposits.....	do.....	do.....	Do.
Do.....	do.....	do.....	do.....	do.....	do.....	Do.

DELINQUENCIES—Continued.

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DELINQUENT OFFICERS.

District, port, or place.	Name of officer.	Title.	Account for which delinquent.	When delinquent.	Delinquency waived by the—	When waived.
	CUSTOMS OFFICERS—cont'd.					
Galveston, Tex	Frank L. Lee	Collector	Debentures and drawbacks.	Aug., 1900	Secretary	Sept. 21, 1900
Do	do	do	Emoluments	do	do	Do.
Genesee, N. Y.	Henry Harrison	do	Debentures and drawbacks.	do	do	Sept. 19, 1900
Great Egg Harbor, N. J.	Walter Fineid	do	Expenses of collection	Mar., 1901	do	do
Honolulu, H. I.	E. R. Stackable	do	Warehouse and bond	July, 1900	do	Sept. 21, 1900
Do	do	do	Expenses of collection	do	do	Do.
Do	do	do	Customs	do	do	Do.
Do	do	do	Excess of deposits.	do	do	Do.
Do	do	do	Emoluments	do	do	Do.
Do	do	do	Fines, penalties, and forfeitures.	do	do	Do.
Do	do	do	Immigrant fund	do	do	Do.
Do	do	do	Warehouse and bond	Aug., 1900	do	Oct. 9, 1900
Do	do	do	Expenses of collection	do	do	Do.
Do	do	do	Excess of deposits.	do	do	Do.
Do	do	do	Customs	do	do	Do.
Do	do	do	Emoluments	do	do	Do.
Do	do	do	Fines, penalties, and forfeitures.	do	do	Do.
Do	do	do	Immigrant fund	do	do	Do.
Do	do	do	Warehouse and bond	Sept., 1900	do	Nov. 10, 1900
Louisville, Ky	C. M. Barnett	Surveyor	do	Oct., 1900	do	Nov. 19, 1900
Do	do	do	Expenses of collection	do	do	Do.
Do	do	do	Excess of deposits.	do	do	Do.
Do	do	do	Customs	do	do	Do.
Do	do	do	Emoluments	do	do	Do.
Do	do	do	do	Feb., 1901	do	Mar. 20, 1901
Do	do	do	Customs	do	do	Do.
Do	do	do	Fines, penalties, and forfeitures.	do	do	Do.
Milwaukee, Wis	C. B. Roberts	Collector	Warehouse and bond	Dec., 1900	do	Jan. 22, 1901
Mobile, Ala.	Wm. F. Tibbetts	do	Emoluments	Apr., 1901	do	May 17, 1901
Nantucket, Mass.	Obed G. Smith	do	Expenses of collection	Aug., 1900	do	Oct. 10, 1900
Natchez, Miss	Louis J. Winston	do	Customs	Nov. and Dec., 1900.	do	Feb. 11, 1901
Do	do	do	Expenses of collection	Mar., 1901	do	Apr. 28, 1901
Newark, N. J.	George L. Smith	do	do	July, 1900	do	Aug. 28, 1900
Do	do	do	Emoluments	do	do	Do.
Do	do	do	Fines, penalties, and forfeitures.	do	do	Do.
Do	do	do	Customs	do	do	Do.
Newport News, Va.	J. W. Elliott	do	Warehouse and bond	do	do	Aug. 13, 1900
Do	do	do	do	Sept., 1900	do	Oct. 20, 1900
Do	do	do	Expenses of collection	Nov., 1900	do	Dec. 21, 1900
Do	do	do	Customs	do	do	Do.



Do	do	do	Fines, penalties, and forfeitures	do	do	Do.
Do	do	do	Expenses of collection	Dec., 1900	do	Jan. 16, 1901
Do	do	do	Customs	Feb., 1901	do	Mar. 20, 1901
Do	do	do	Warehouse and bond	Mar., 1901	do	Apr. 20, 1901
Do	do	do	Expenses of collection	do	do	Do.
Do	do	do	Customs	do	do	Do.
Do	do	do	Emoluments	Apr., 1901	do	May 16, 1901
Do	do	do	Expenses of collection	do	do	Do.
Do	do	do	Warehouse and bond	Nov., 1900	do	Mar. 5, 1901
New York, N. Y.	George R. Bidwell	do	do	Dec., 1900	do	Apr. 3, 1901
Do	do	do	do	Jan., 1901	do	May 8, 1901
Do	do	do	do	Feb., 1901	do	June 3, 1901
Do	do	do	Customs (P. R. T. F.)	Apr., 1901	do	June 7, 1901
Omaha, Nebr	Cadet Taylor	Surveyor	Warehouse and bond	Aug., 1900	do	Sept. 25, 1900
Do	do	do	do	Oct., 1900	do	Dec. 13, 1900
Pamlico, N. C.	Mayer Hahn	Collector	do	Aug., 1900	do	Sept. 21, 1900
Do	do	do	do	Sept., 1900	do	Oct. 27, 1900
Do	do	do	Emoluments	do	do	Do.
Do	do	do	Warehouse and bond	Oct., 1900	do	Nov. 27, 1900
Do	do	do	do	Nov., 1900	do	Dec. 15, 1900
Do	do	do	Emoluments	do	do	Do.
Passamaquoddy, Me.	George A. Curran	do	Warehouse and bond	do	do	Dec. 19, 1900
San Diego, Cal.	William W. Bowers	do	Customs	Oct., 1900	do	Nov. 17, 1900
Do	do	do	Fines, penalties, and forfeitures	do	do	Do.
Tampa, Fla	M. B. Macfarlane	do	Expenses of collection	Apr., 1901	do	May 22, 1901
Tappahannock, Va.	Thomas C. Walker	do	do	Mar., 1901	do	Apr. 23, 1901
Do	do	do	Emoluments	do	do	Do.
Vermont (Burlington)	Olin Merrill	do	Excess of deposits	Aug., 1900	do	Oct. 9, 1900
Do	do	do	Warehouse and bond	Feb., 1901	do	Apr. 2, 1901
Wilmington, N. C.	John C. Dancy	do	Customs	July, 1900	do	Aug. 18, 1900
Wiscasset, Me.	Daniel H. Moody	do	Warehouse and bond	Aug., 1900	do	Sept. 26, 1900
Do	do	do	do	Sept., 1900	do	Oct. 17, 1900
Do	do	do	Expenses of collection	do	do	Do.
Do	do	do	Emoluments	do	do	Do.
Do	do	do	Customs	do	do	Do.
Do	do	do	Expenses of collection	Mar., 1901	do	May 7, 1901
Yaquina, Oreg	C. B. Crosno	do	do	do	do	Apr. 25, 1901
Do	do	do	Emoluments	do	do	Do.
INTERNAL REVENUE OFFICERS.						
Alabama	Julian H. Bingham	Collector	Collector's	Sept. qr., 1900	Secretary	Nov. 27, 1900
California:						
First district	John C. Lynch	do	do	Dec. qr., 1900	President	Mar. 27, 1901
Fourth district	Henry C. Bell	do	do	Jan., 1901	Secretary	Feb. 26, 1901
Florida	Joseph E. Lee	do	do	Sep. qr., 1900	do	Dec. 24, 1900
Indiana, sixth district	Ambrose Nowlin	do	do	June qr., 1900	do	Sept. 22, 1900
Missouri, first district	Henry C. Grenner	do	Revenue collections	Mar. qr., 1900	President	July 18, 1900
Montana	Charles M. Webster	do	Collector's	Dec. qr., 1900	Secretary	May 1, 1901
Nebraska	Jacob E. Houtz	do	do	Aug., 1900	do	Sept. 26, 1900
Do	do	do	do	Sep. qr., 1900	President	Jan. 30, 1901

DELINQUENCIES—Continued.

District, port, or place.	Name of officer.	Title.	Account for which delinquent.	When delinquent.	Delinquency waived by the—	When waived.
	INTERNAL-REVENUE OFFICERS—Continued.					
New Jersey:						
First district.....	Isaac Moffett.....	Collector.....	Collector's.....	Sept. qr., 1900.....	President.....	Jan. 28, 1901
Fifth district.....	H. C. H. Herold.....	do.....	do.....	do.....	do.....	Do.
Do.....	do.....	do.....	do.....	Apr., 1901.....	Secretary.....	May 23, 1901
New Mexico.....	A. L. Morrison.....	do.....	do.....	Aug. and Sept., 1900.....	do.....	Dec. 21, 1900
New York:						
Fourteenth district.....	John G. Ward.....	do.....	do.....	Sept. qr., 1900.....	President.....	Jan. 28, 1901
Twenty-first district.....	Charles C. Cole.....	do.....	do.....	do.....	do.....	Do.
North Carolina:						
Fourth district.....	E. C. Duncan.....	do.....	do.....	do.....	do.....	Do.
Fifth district.....	H. S. Harkins.....	do.....	do.....	do.....	do.....	Do.
Ohio:						
Tenth district.....	G. P. Waldorf.....	do.....	do.....	June qr., 1900.....	Secretary.....	Aug. 30, 1900
Eleventh district.....	J. C. Entekin.....	do.....	Revenue collections.....	Sept. qr., 1900.....	President.....	Jan. 23, 1901
Oregon.....	D. M. Dunne.....	do.....	Collectors.....	do.....	do.....	Jan. 28, 1901
Pennsylvania:						
First district.....	P. A. McClain.....	do.....	do.....	Dec. qr., 1900.....	Secretary.....	Apr. 11, 1901
Ninth district.....	H. L. Hershey.....	do.....	do.....	Sept. qr., 1900.....	President.....	Jan. 23, 1901
Twelfth district.....	T. F. Penman.....	do.....	do.....	do.....	do.....	Jan. 28, 1901
Do.....	do.....	do.....	do.....	Dec. qr., 1900.....	do.....	Apr. 20, 1901
Twenty-third.....	J. S. Fruit.....	do.....	do.....	Sept. qr., 1900.....	do.....	Jan. 28, 1901
Do.....	do.....	do.....	do.....	Dec. qr., 1900.....	do.....	Mar. 27, 1901
Do.....	do.....	do.....	Revenue collections.....	Mar. qr., 1901.....	do.....	June 25, 1901
Tennessee:						
Second district.....	A. J. Tyler.....	do.....	Collectors.....	June qr., 1900.....	Secretary.....	Aug. 11, 1900
Do.....	do.....	do.....	do.....	Sept. qr., 1900.....	President.....	Jan. 28, 1901
Fifth district.....	D. A. Nunn.....	do.....	do.....	do.....	do.....	Do.
Texas:						
Third district.....	W. Flannagan.....	do.....	do.....	do.....	do.....	Do.
Fourth district.....	P. B. Hunt.....	do.....	do.....	Dec. qr., 1900.....	Secretary.....	Jan. 30, 1901
Virginia, second district.....	J. D. Brady.....	do.....	do.....	Oct., 1900.....	do.....	Nov. 19, 1900
West Virginia.....	A. B. White.....	do.....	do.....	Sept. qr., 1900.....	President.....	Jan. 29, 1901
Wisconsin, first district.....	Henry Fink.....	do.....	do.....	do.....	do.....	Jan. 28, 1901
Philadelphia, Pa.....	E. A. Alexander.....	Revenue agent.....	Punishment for violation of internal-revenue laws.	June, 1900.....	Secretary.....	July 30, 1900
Lynchburg, Va.....	W. H. Chapman.....	do.....	do.....	Aug., 1900.....	President.....	Oct. 6, 1900
Do.....	do.....	do.....	do.....	Nov., 1900.....	Secretary.....	Jan. 2, 1901
Atlanta, Ga.....	D. A. Gates.....	do.....	do.....	May, 1900.....	do.....	July 16, 1900
Greensboro, N. C.....	A. C. Patterson.....	do.....	do.....	Mar., 1901.....	do.....	May 15, 1901
Boston, Mass.....	F. D. Sewall.....	do.....	do.....	Nov., 1900.....	President.....	Jan. 3, 1901
Louisville, Ky.....	W. W. Yates.....	do.....	do.....	do.....	Secretary.....	Do.

Nashville, Tenn.....	C. H. Ingram.....	do.....	do.....	June, 1900.....	do.....	July 31, 1900
Do.....	do.....	do.....	do.....	Aug., 1900.....	do.....	Oct. 30, 1900
New York, N. Y.....	F. G. Thompson.....	do.....	do.....	do.....	President.....	Dec. 1, 1900
Albany, N. Y.....	B. M. Thomas.....	do.....	do.....	June, 1900.....	Secretary.....	July 31, 1900
Do.....	do.....	do.....	do.....	Sept., 1900.....	do.....	Nov. 1, 1900
MISCELLANEOUS OFFICERS.						
Buffalo, N. Y.....	H. W. Brendel.....	Disbursing agent.....	Post-office, Buffalo, N. Y.....	Oct., 1900.....	President.....	Dec. 26, 1900
Chicago, Ill.....	J. P. Nixon.....	do.....	Post-office and court-house, Chicago, Ill.....	do.....	do.....	Dec. 22, 1900
Denver, Colo.....	J. S. Hodges.....	do.....	Mint building, Denver, Colo.....	do.....	do.....	Dec. 26, 1900
Ellis Island, N. Y.....	Geo. R. Bidwell.....	do.....	Immigrant station, Ellis Island, N. Y.....	do.....	do.....	Dec. 24, 1900
Newport, Ky.....	W. H. Dyer.....	do.....	Post-office, Newport, Ky.....	do.....	do.....	Dec. 26, 1900
New York, N. Y.....	Andrew Mason.....	Superintendent assay office.....	Gold and silver bullion.....	2d qr., 1901.....	do.....	Apr. 4, 1901
Norfolk, Va.....	P. H. Morgan.....	Superintendent sev- enth life-saving district.....	Life-Saving Service, 1901.....	3d qr., 1901.....	Secretary.....	May 3, 1901
Portland, Oreg.....	I. L. Patterson.....	Disbursing agent.....	Custom-house, Portland, Oreg..	Oct., Nov., Dec., 1900, Jan. and Feb., 1901.....	President.....	Mar. 25, 1901
St. Paul, Minn.....	J. Peterson.....	do.....	Post-office, court-house, and custom-house, St. Paul, Minn.	Oct., 1900.....	do.....	Dec. 26, 1900
San Juan, P. R.....	G. W. Whitehead.....	Special disbursing agent.....	Quarantine service. 1901.....	Nov., 1900.....	do.....	Jan. 17, 1901
Do.....	do.....	do.....	do.....	Jan., 1901.....	Secretary*.....	Mar. 18, 1901
Do.....	A. G. Berry, commander, U. S. N.....	Assistant to inspector Third light-house district.....	Porto Rican light-house service.	3d qr., 1901.....	do.....	Apr. 18, 1901
San Francisco, Cal.....	F. A. Leach.....	Superintendent mint.	Gold and silver bullion.....	1st qr., 1901.....	President.....	Mar. 12, 1901
Topeka, Kans.....	P. I. Bonebrake.....	Disbursing agent.....	Court-house and post-office.....	Oct., 1900.....	do.....	Dec. 26, 1900
Washington, D. C.....	T. J. Hobbs.....	Disbursing clerk.....	Special repairs, Treasury Depart- ment.....	Dec., 1900.....	do.....	Jan. 11, 1901

## DELINQUENT OFFICERS.

## UNSETTLED BALANCES.

The following balances have been found due the United States upon final settlements:

W. D. Rutan, late collector of internal revenue, Fifth district of New Jersey, audit No. 24736, of December 6, 1899, for the period ending February 19, 1899, on account of internal-revenue collections, \$1,350.

John A. Mason, late collector of internal revenue, Second district of New York, as per audit No. 15706, of October 12, 1898, for the period ending May 23, 1898, \$430,249.83. This balance was reported to you on December 30, 1899, and also on December 28, 1900. (See House Document No. 311, Fifty-sixth Congress, second session, p. 8.)

Both cases are now before the Comptroller of the Treasury for his consideration and direction. Mr. Rutan and Mr. Mason are seeking relief through Congressional action.

Respectfully,

W. E. ANDREWS, *Auditor*.

The SECRETARY OF THE TREASURY.

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TREASURY DEPARTMENT,  
OFFICE OF AUDITOR FOR THE WAR DEPARTMENT,  
*Washington, October 29, 1901.*

SIR: In compliance with Department Circular No. 10, of January 21, 1895, I have the honor to transmit herewith a list of officers who were delinquent in rendering their accounts during the fiscal year ending June 30, 1901. The delinquencies in cases of all these officers were subsequently waived under the provisions of the act of July 31, 1894. The War Department has been delinquent in but one case of transmitting accounts to this office. That was the case of the accounts of J. W. Polk, major and commissary of subsistence, which delinquency was subsequently waived.

Respectfully,

F. E. RITTMAN, *Auditor*.

The SECRETARY OF THE TREASURY.



# DELINQUENT OFFICERS.

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Statement showing the names of all officers who were delinquent in rendering their accounts during the fiscal year 1901, and also all delinquencies on the part of the War Department in transmitting accounts.

Requisition No.	Favor of—	Amount.	Approved.
5936	Devol, C. A., major and quartermaster .....	\$280,000.00	Aug. 14, 1900
	Disapproved July 31, 1900, for delinquency in rendering accounts for November, 1899.		
5961	Devol, C. A., major and quartermaster .....	210.00	Do.
	Disapproved July 31, 1900, for delinquency in rendering accounts for November, 1899.		
6311	Robinson, W. W., captain and quartermaster .....	125,000.00	Sept. 10, 1900
	Disapproved Sept. 6, 1900, for delinquency in rendering accounts for May, 1900.		
6493	Bingham, G. S., major and quartermaster .....	279,956.67	Sept. 22, 1900
	Disapproved Sept. 20, 1900. For delinquency in rendering accounts for June, 1900.		
6818	Robinson, W. W., captain and quartermaster .....	80,000.00	Oct. 30, 1900
	Disapproved Oct. 24, 1900. For delinquency in rendering accounts for June, 1900.		
6901	Baker, C. B., major and quartermaster .....	130,950.00	Dec. 6, 1900
	Disapproved Nov. 4, 1900. For delinquency in rendering accounts for August, 1900.		
7315	Pope, J. W., major and commissary of subsistence .....	10,000.00	Jan. 10, 1901
	Disapproved Dec. 27, 1900. For delinquency by administrative department in transmitting account for September, 1900.		
7424	Baker, C. B., major and quartermaster .....	124,273.33	Jan. 19, 1901
	Disapproved Jan. 10, 1901. For delinquency in rendering account for September, 1900.		
8848	Black, W. M., major of engineers .....	2,900.00	July 5, 1901
	Disapproved June 21, 1901. For delinquency in rendering account for April, 1901.		

Statement showing the name, rank, and service of each officer against whom balances were found during the fiscal year 1901, and who failed to pay such balances.

Name.	Rank and service.	Balance.
James Hassen .....	Lieutenant, 16th Pennsylvania Volunteer Infantry .....	\$414.42
W. A. Harper .....	Captain, acting quartermaster, U. S. Volunteers .....	226.74
J. B. Everett .....	Lieutenant, 4th Wisconsin Volunteer Infantry .....	5,117.55
G. A. Reed .....	Lieutenant, 51st Iowa Volunteer Infantry .....	22,442.14
P. C. Deming .....	Captain, commissary of subsistence, U. S. Volunteers .....	7,180.20
Robert Kerlin .....	Chaplain, 3d Missouri Volunteer Infantry .....	297.00
Charles G. Duffy .....	Lieutenant, 4th Ohio Volunteer Infantry .....	36.40
C. C. Wiley .....	Major and surgeon, 18th Pennsylvania Volunteer Infantry ..	1,289.47
J. W. S. Clelland, jr .....	Lieutenant, 12th New York Volunteer Infantry .....	509.14
W. E. Andrews .....	Lieutenant, 2d Alabama Volunteers .....	166.20
N. T. Howard .....	Captain, 3d Kentucky Volunteer Infantry .....	145.00
C. T. Madison .....	Lieutenant, 2d Louisiana Volunteer Infantry .....	47.95
M. Jesurun .....	Major and surgeon, 2d U. S. Volunteer Cavalry .....	14,462.96
R. D. Chase .....	Lieutenant, 6th Ohio Volunteer Infantry .....	17,093.46
Paul Reisinger .....	Lieutenant, 10th Cavalry, U. S. Army .....	763.80
A. J. Duncan .....	Lieutenant, 1st Tennessee Volunteer Infantry .....	4,945.72
C. R. Murray .....	Lieutenant, 203d New York Volunteer Infantry .....	461.16
I. T. Jobe .....	Captain, 6th U. S. Volunteer Infantry .....	7,600.38
J. A. Meyer .....	Lieutenant, 47th New York Volunteer Infantry .....	6,487.38
R. C. McNamara .....	Major, 5th Pennsylvania Volunteer Infantry .....	200.00
L. P. Featherstone .....	Lieutenant, 1st U. S. Volunteer Infantry .....	58.88
H. A. Boyle .....	Lieutenant and assistant surgeon, 50th Iowa Volunteer Infantry.	126.00

## TREASURY DEPARTMENT, OFFICE OF AUDITOR FOR THE NAVY DEPARTMENT, Washington, January 8, 1902.

SIR: In accordance with the twelfth section of the act of July 31, 1894, I have the honor to report that there are no disbursing officers of the Navy whose delinquencies in the rendition of accounts for the fiscal year ending June 30, 1890, have not been waived.

The following officers were delinquent for short periods for reasons which were deemed sufficient, and their delinquencies were waived:

F. K. Perkins, assistant paymaster, quarter ending December 31, 1900; delinquent sixteen days. Delinquency waived February 20, 1901.

George R. Venable, assistant paymaster, quarter ending December 31, 1900 ; delinquent fifteen days. Delinquency waived February 26, 1901.

F. E. Sawyer, lieutenant-commander and acting paymaster, quarter ending December 31, 1900, delinquent thirty-one days. Delinquency waived February 26, 1901.

Philip W. Delano, assistant paymaster, quarter ending December 31, 1900, delinquent five days. Delinquency waived April 5, 1901.

T. C. Prince, major and quartermaster, United States Marine Corps, quarter ending December 31, 1900, delinquent thirty-four days. Delinquency waived June 28, 1901.

Geo. W. Pigman, assistant paymaster, quarter ending December 31, 1900, delinquent three days. Delinquency waived March 30, 1901.

S. McGowan, paymaster, quarter ending December 31, 1900, delinquent twenty-nine days. Delinquency waived February 26, 1901.

C. M. Ray, paymaster, quarter ending December 31, 1900, delinquent two days. Delinquency waived January 28, 1901.

S. Bryan, passed assistant paymaster, quarter ending June 30, 1900, delinquent nine days. Delinquency waived January 8, 1901.

R. T. M. Ball, paymaster, quarter ending September 30, 1900, delinquent seventy-four days. Delinquency waived January 5, 1901.

C. W. Eliason, assistant paymaster, quarter ending September 30, 1900, delinquent nine days. Delinquency waived December 22, 1900.

W. B. Lemly, captain and assistant quartermaster, United States Marine Corps, quarter ending September 30, 1900, delinquent eighty-seven days. Delinquency waived December 18, 1900.

P. W. Delano, assistant paymaster, quarter ending September 30, 1900, and October, 1900, delinquent fifty-one days. Delinquency waived February 13, 1901.

H. E. Drury, paymaster, quarter ending March 31, 1901, delinquent three days. Delinquency waived June 5, 1901.

Fred. Chunn, assistant paymaster, quarter ending March 31, 1901, delinquent five days. Delinquency waived June 5, 1901.

E. D. Ryan, paymaster, quarter ending March 31, 1901, delinquent fifteen days. Delinquency waived June 5, 1901.

Geo. R. Venable, assistant paymaster, quarter ending March 31, 1901, delinquent five days. Delinquency waived June 6, 1901.

H. E. Drury, paymaster, quarter ending June 30, 1901, delinquent three days. Delinquency waived August 27, 1901.

J. R. Sanford, assistant paymaster, quarter ending June 30, 1901, delinquent eleven days. Delinquency waived September 6, 1901.

J. F. Hatch, assistant paymaster, quarter ending June 30, 1901, delinquent twenty-seven days. Delinquency waived September 25, 1901.

C. W. Penrose, assistant paymaster, quarter ending June 30, 1900, delinquent eleven days. Delinquency waived April 13, 1901.

Respectfully,

W. W. BROWN, *Auditor*.

The SECRETARY OF THE TREASURY.

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TREASURY DEPARTMENT,  
OFFICE OF AUDITOR FOR THE INTERIOR DEPARTMENT,  
*Washington, D. C., January 8, 1902.*

SIR: I have the honor to transmit herewith a report of such officers as were at any time during the fiscal year ended June 30, 1901, delinquent in rendering or transmitting accounts to this office, together with the name of one officer who was found upon final settlement of his accounts to have been indebted to the Government, with the amount of such indebtedness, and who at the date of making this report had failed to pay the same into the Treasury of the United States.

Respectfully,

R. S. PERSON, *Auditor*.

The SECRETARY OF THE TREASURY.

*Report of officers in the Interior Department who were delinquent in rendering their accounts during the fiscal year ended June 30, 1901.*

Anderson, A. M., Indian agent; fourth quarter, 1900; failed to receive certain necessary papers from substation. Waived.

Allen, J. K., superintendent; first quarter, 1901; sickness of clerk, and inexperience of assistant clerk. Waived.

Anderson, A. M., agent; first quarter, 1901; unknown. Waived.

Anderson, A. M., agent; second quarter, 1901; no clerical assistance for more than ninety days. Waived.

Armstrong, F. C., special agent; second fractional third quarter, 1901; not in field and did not understand an account necessary. Waived.

Bailey, Harry, receiver of public moneys, and disbursing agent; fourth quarter, 1900, first, second, and third quarters, 1901; caused by burning of United States land office on May 23, 1900, and the complete destruction of all the official records, in consequence of which the office was closed. Waived.

Ballard, C., superintendent of schools; first fractional first quarter, 1901; about to be transferred, no funds, thought no account necessary. Waived.

Brady, J. G., governor of Alaska; first quarter, 1901; inadequate mail facilities. Waived.

Brady, J. G., governor of Alaska; second quarter, 1901; misunderstanding date of new bond. Waived.

Brady, J. G., governor of Alaska; third quarter, 1901; inadequate mail facilities. Waived.

Breen, T. H., superintendent; first fractional fourth quarter, 1900; illness of school clerk. Waived.

Breen, T. H., superintendent; second fractional fourth quarter, 1900; illness of school clerk. Waived.

Compton, L. M., superintendent; first quarter, 1901; diphtheria in school and in his family. Waived.

Freer, W. B., superintendent; third quarter, 1901; post-office closed April 20, mailed first day thereafter. Waived.

Goldberg, E., agent; first quarter, 1901; dead. No request.

Hayzlett, G. W., agent; first fractional fourth quarter, 1900; misunderstanding as to date of new bond. Waived.

Holland, M. F., superintendent of schools; first fractional fourth quarter, 1900; no funds received, did not think an account necessary. Waived.

Hall, D. S., commissioner; first quarter, 1901; out of service; no request.

Jenkins, J. E., special agent; first fractional second quarter, 1901; in charge Pine Ridge Agency, the account did not reach him here in time for his signature. Waived.

Johnson, N. P., agent; fourth quarter, 1900; inexperience of his clerk. Waived.

Jones, W. A., Commissioner of Indian Affairs; fourth quarter, 1899; first, second, third, and fourth quarters, 1900; first, second, and third quarters, 1901; unknown. No request.

Kelly, William A., special disbursing agent; first quarter, 1901; inaccessibility to post-office. Waived.

Knight, J. K., allotting agent; fourth quarter, 1900; absent in Washington by direction of the Secretary. Waived.

Leland, Cyrus, jr., pension agent; first quarter, 1901; discrepancy in balance. Waived.

Lemmon, T. G., superintendent; fourth quarter, 1900; sickness of employees. Waived.

McArthur, E. T., supervisor of schools; first quarter, 1901; out of service as supervisor. (Out.)

Malin, W. G., agent; first quarter, 1901; conditions beyond his control prevented. Waived.

Merriam, Jonathan, pension agent; first quarter, 1901; discrepancy in balance. Waived.

Merriam, Jonathan, pension agent; fourth quarter, 1901; absence of the agent. Waived.

Mills, E., agent; third quarter, 1901; clerk was sick. Waived.

Myton, H. P., agent; second quarter, 1901; obliged to go to Salt Lake City for annuity money. Waived.

Nickerson, H. G., agent; fourth quarter, 1900; owing to complications in his accounts. Waived.

Shell, C. E., superintendent; second fractional third quarter, 1901; obliged to wait for papers pertaining to the account. Waived.

Snowden, C. A., commissioner; first quarter, 1901; extraordinary volume of work. Waived.

Spear, J. S., superintendent; third quarter, 1901; owing to absence from the school. Waived.

Stranahan, C. T., agent; first quarter, 1901; assistant clerk detailed elsewhere, and account delayed. Waived.

Stranahan, C. T., agent; second quarter, 1901; clerk and most of office force had la grippe. Waived.

Taggart, S. L., special agent; first quarter, 1901; unknown. Waived.

Thompson, R. F., receiving clerk, Indian Office; fourth quarter, 1900; receives no funds from Treasury. No request.

Tuttle, D. W., commissioner; second quarter, 1901; giving a new bond. Waived.

Work, L. B., superintendent; first fractional second quarter, 1901; misapprehension of the law. Waived.

Wright, A. O., supervisor of schools; fourth quarter, 1900; in charge of a school and could not render this account. Waived.

Wright, L. A., agent; second quarter, 1901; awaited receipt of vouchers. Waived.

Wright, L. A., agent; third quarter, 1901; no regular clerk, and delay in receiving funds. Waived.

Dorsey, Elias E., late receiver of public moneys at Del Norte, Colo., was found to be indebted to the United States upon a final settlement of his accounts for the period ended March 4, 1900, in the sum of \$120.60, for unearned fees and unofficial moneys. Of this balance \$80.26 has been paid by the late receiver, leaving a final balance of \$40.34 still due from him to the United States, for which demand for payment has been made upon his surety, and the matter is in process of adjustment.

JANUARY 8, 1902.

TREASURY DEPARTMENT,  
OFFICE AUDITOR STATE AND OTHER DEPARTMENTS,  
*Washington, D. C., January 4, 1902.*

SIR: I have the honor to submit the following report of officers and administrative departments and offices of the Government delinquent in rendering or transmitting accounts within the period prescribed by law for the fiscal year ended June 30, 1901 (29 Stat., 179).

The following United States marshals were delinquent in rendering and sending accounts to the Department of Justice within twenty days after the expiration of the quarter to which the accounts relate (28 Stat., 209):

Name.	District.	Name.	District.
FIRST QUARTER.		THIRD QUARTER.	
L. J. Bryan .....	Middle, Alabama.	G. G. Perry .....	Third division, Alaska.
C. L. Yawter .....	Second division, Alaska.	Thomas F. McGourin .....	Northern, Florida.
G. G. Perry .....	Third division, Alaska.	Chas. P. Hitch .....	Southern, Illinois.
H. Z. Osborne .....	Southern, California.	Chas. K. Darling .....	Massachusetts.
John C. Short .....	Delaware.	C. D. MacDougall .....	Northern, New York.
John F. Horr .....	Southern, Florida.	Wm. R. Compton .....	Western, New York.
J. M. Barnes .....	Southern, Georgia.	John E. Haggart .....	North Dakota.
Chas. Fontelieu .....	Eastern, Louisiana.	Edward S. Wilson .....	Porto Rico.
George M. Buchanan .....	Northern, Mississippi.	Fred A. Field .....	Vermont.
J. F. Emmitt .....	Nevada.		
T. L. Poole .....	Northern, New York.	FOURTH QUARTER.	
T. H. Baker .....	Western, Tennessee.	L. J. Bryan .....	Middle, Alabama.
J. K. Thompson .....	Western, Virginia.	James M. Shoup .....	First division, Alaska.
		G. G. Perry .....	Third division, Alaska.
		H. M. Cooper .....	Eastern, Arkansas.
		J. M. Wright .....	Supreme court District of Columbia.
SECOND QUARTER.		Thomas F. McGourin ..	Northern, Florida.
G. G. Perry .....	Third division, Alaska.	John F. Horr .....	Southern, Florida.
Jas. M. Shoup .....	First division, Alaska.	Frank C. Ramsey .....	Idaho.
J. C. Short .....	Delaware.	John S. Hammer .....	Southern, Indian Territory.
Thomas F. McGourin ..	Northern, Florida.		
Daniel A. Ray .....	Hawaii.	Lemuel Gustine .....	Western, Louisiana.
Frank C. Ramsey .....	Idaho.	L. C. Bohle .....	Eastern, Missouri.
Charles K. Darling .....	Massachusetts.	J. P. Woolman .....	Montana.
George M. Buchanan .....	Northern, Mississippi.	E. P. Nute .....	New Hampshire.
Edward S. Wilson .....	Porto Rico.	C. J. Haubert .....	Eastern, New York.
Lawson D. Melton .....	South Carolina.	Fred A. Field .....	Vermont.
Richard W. Austin .....	Eastern, Tennessee.		
Fred A. Field .....	Vermont.		



The Department of Justice was delinquent in transmitting to this office the account of G. G. Perry, United States marshal for the third division of the district of Alaska, for the third quarter of the fiscal year 1901. In the case of this delinquency it was shown to the satisfaction of the President to be impossible for that Department to complete the administrative examination and forward the account to this office within the time prescribed by the act of July 31, 1894 (28 Stat., 209).

In the case of each of the marshals named above, who were delinquent in rendering and sending in their accounts, manifest physical difficulty was shown to the satisfaction of the Secretary of the Treasury, and thereupon the delinquency was waived.

The following late United States marshals, upon final examination of their accounts, have been found indebted to the United States and have failed to pay same into the Treasury of the United States:

James T. McCabe, district of Rhode Island .....	\$212. 00
J. I. Crutcher, district of Idaho .....	2, 037. 04

E. D. Frank, late clerk, United States circuit court for the district of Nebraska, upon final examination of his accounts has been found indebted to the United States in the sum of \$3,692.13.

In all cases mentioned above showing balances due suit has either been begun for the recovery of the amounts due the United States or the proper steps have been taken preparatory to bringing of suit.

The following consular officers of the United States were delinquent in rendering their accounts to this office, as follows:

Radeliffe H. Ford, consul at Yarmouth, Nova Scotia; salary and fees, July 1, 1900, to April 6, 1901, contingent expenses, July 1, 1900, to April 6, 1901.

E. P. Pellet, vice-consul at Barranquilla, Colombia; agency returns April 1 to June 30, 1901.

Edward H. Thompson, consul, Progreso, Mexico; agency returns fiscal year 1901.

Alvin Smith, consul at Trinidad, West Indies; agency returns April 1 to June 30, 1901.

John N. Ruffin, consul at Asuncion, Paraguay; salary account July 1 to September 30, 1900.

The following were found upon settlement of their accounts to be indebted to the United States, and up to this date have failed to pay their indebtedness into the Treasury of the United States:

Sempronius H. Boyd, minister resident and consul-general to Siam, account of salary, 1893 .....	\$701. 62
E. K. Lowry, secretary of legation to China, account, loss by exchange, diplomatic service, 1897 .....	217. 17

In the case of Mr. Boyd, minister resident and consul-general to Siam, directions have been given to institute suit for the recovery of the amount due to the United States; and steps have been taken preparatory to bringing suit against Mr. E. K. Lowry, secretary of legation to China for the above balance found due from him.

The following officers were delinquent in rendering their accounts for the fiscal year 1901:

#### FIRST QUARTER.

Alexander McDowell, Clerk House of Representatives.

Edward A. Moseley, secretary and disbursing agent Interstate Commerce Commission.

Charles G. Rogier, treasurer German Orphan Asylum.

Mary I. B. Waters, treasurer Newsboys and Children's Aid Society.

W. S. Thompson, treasurer Children's Hospital.

## DELINQUENT OFFICERS.

## SECOND QUARTER.

Fred Brackett, secretary and disbursing agent Paris Exposition.

Edward A. Moseley, secretary and disbursing agent Interstate Commerce Commission.

## THIRD QUARTER.

S. S. Parkman, disbursing clerk Board of Children's Guardians.

Satisfactory explanation having been made as to the cause of the delinquency in each of the above-named cases, said delinquency was waived by the Secretary of the Treasury.

Respectfully,

ERNST G. TIMME, *Auditor.*

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,  
OFFICE AUDITOR POST-OFFICE DEPARTMENT,  
*Washington, January 4, 1902.*

SIR: In compliance with law I have the honor to submit herewith a report of postmasters who retired from office during the fiscal year ended June 30, 1901, and were found upon final settlement of their postal and money-order accounts to have been indebted to the Government, with the amount of indebtedness in each case, and who at the date of making this report have failed to pay the same into the Treasury of the United States. The report shows an indebtedness on postal account of \$5,583.75, and an indebtedness on money-order account of \$8,991.39, a total of \$14,575.14.

Respectfully,

HENRY A. CASTLE, *Auditor.*

The SECRETARY OF THE TREASURY.

The following is a statement of postmasters who retired from office during the fiscal year ended June 30, 1901, and upon a final settlement of their money-order accounts were found indebted to the United States in the amounts set opposite their respective names, and who at the date of making this report have not paid the same.

State and office.	Postmaster.	Amount.
Alabama:		
Arkadelphia .....	G. W. Abbott .....	\$123.93
Bangor .....	Ed. S. W. Cox .....	.01
Bradleytown .....	W. J. Warner .....	1.16
Chapman .....	B. C. Smith .....	1.73
Columbiana .....	John W. Pitts .....	.05
Corkville .....	Tommie V. Griffith .....	2.14
Cottonwood .....	R. E. Cook .....	1.59
Dallas Mills .....	W. J. Dalling .....	1.05
Alaska:		
St. Michael .....	R. T. Lyng .....	126.36
Arizona:		
Agua Caliente .....	J. D. James .....	.13
Lochiel .....	Clotilde de la Ossa .....	31.39
Arkansas:		
Altus .....	Geo. W. Crawford .....	2.50
Antoine .....	Harry E. Van Camp .....	16.80
Collins .....	Wm. J. Bailly .....	.55
Lacey .....	Wm. E. Bray .....	33.97
Lacey .....	Alberta A. Morgan .....	11.41
Lunet .....	Richard J. Stinnett .....	14.44
Marion .....	Wm. E. Raulston .....	2.00
Sweet Home .....	Henry Ward .....	1.90

## DELINQUENT OFFICERS.

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State and office.	Postmaster.	Amount.
<b>California:</b>		
Berkeley.....	Ole C. Vincent.....	\$0.10
Bertha.....	Carl Mayer.....	24.33
Echo Mountain.....	T. S. C. Lowe.....	1.32
Emigrant Gap.....	R. Leslie.....	9.07
Florence.....	John H. Dutcher.....	3.44
Lower Lake.....	Emily M. Hanson.....	75.49
Palo Alto.....	Mailda Yesle.....	3.00
Perkins.....	Samuel G. Foster.....	11.32
Port Harford.....	J. R. McCrodon.....	.02
<b>Colorado:</b>		
Elyria.....	J. C. Lyman.....	23.56
Gorham.....	Uri S. Clarke.....	5.17
Placerville.....	John Davis.....	.70
Thomasville.....	R. M. Lapree.....	.04
<b>Connecticut:</b>		
Ellington.....	C. B. Sikes, jr.....	.03
Long Ridge.....	Chas. F. Holly.....	5.66
<b>Florida:</b>		
Ashmore.....	Wm. W. Giles.....	.12
Lurayville.....	A. D. Sapp.....	15.30
Wildwood.....	James H. Davis.....	1.08
<b>Georgia:</b>		
Cumberland.....	Eula L. Harrell.....	316.42
Josselyn.....	R. W. Hammond.....	3.11
Kirkland.....	John Fussell.....	1.95
Mesena.....	John D. Adkins.....	76.76
Sharon.....	Wm. M. Moore.....	70.38
<b>Idaho:</b>		
Castle Creek.....	Etolia Spencer.....	1.38
Harrison.....	R. H. McLean.....	165.01
Sandpoint.....	W. C. King.....	2.79
Southwick.....	Louis N. Daggett.....	1.00
<b>Illinois:</b>		
Alexander.....	F. J. Kaiser.....	.05
Brimfield.....	Maude E. Burt.....	.20
Christopher.....	W. A. Fry.....	28.14
Eola.....	David T. Vaughn.....	.50
Pierron.....	Henry A. Mewes.....	.16
Shattuc.....	John L. Nicolay.....	9.26
<b>Indiana:</b>		
DeMotte.....	J. F. Bruner.....	.31
Fishers Switch.....	Charles H. Morgan.....	81.71
Goldsmith.....	Della Green.....	.02
Hadley.....	Pleasant P. Thomas.....	2.27
<b>Indian Territory:</b>		
Hickory.....	C. W. Reid.....	1.77
Overbrook.....	Cora Coates.....	10.79
Paoli.....	Wm. E. Reel.....	12.70
Spiro.....	Flora Beasley.....	86.25
Sterrett.....	J. W. Blevins.....	245.41
<b>Iowa:</b>		
Arion.....	E. N. Richards.....	9.79
Bussey.....	Samuel S. Sherman.....	31.17
Carl.....	C. W. Harlow.....	14.09
Iveyville.....	Frank W. Smith.....	1.67
Kalo.....	Burton C. Fuller.....	.01
Kinross.....	E. H. Dickson.....	1.02
Mooreville.....	John Willmore.....	.60
<b>Kansas:</b>		
Bavaria.....	Marcus Show.....	.18
Durham.....	David B. Kraus.....	73.86
Purcell.....	Geo. R. Gallagher.....	2.08
<b>Kentucky:</b>		
Wheatley.....	W. Vallandingham.....	.74
<b>Louisiana:</b>		
Campiti.....	E. S. McDaniel.....	4.97
Fordoche.....	J. M. Hawkins.....	.45
Greenwood.....	A. Flournoy, sr.....	1.35
Keatchie.....	Thomas J. Guice.....	17.37
Lavaca.....	Mary E. Bannerman.....	57.44
Mangham.....	G. L. Nash.....	.71
New Orleans.....	J. R. G. Pitkin.....	3,957.95
Rush Point.....	J. C. Dickson.....	26.93
Ville Platt.....	Christina Derouen.....	.01
Winnfield.....	G. F. Dunn.....	9.71
<b>Maine:</b>		
North Lubec.....	H. W. Reynolds.....	824.01
<b>Maryland:</b>		
Allen.....	J. S. C. Allen.....	.40
California.....	Virginia M. Jones.....	339.74
Damascus.....	J. M. Mount.....	42.95
<b>Massachusetts:</b>		
Green Harbor.....	Wm. H. Sears.....	88.14
Haverhill.....	J. J. Winn.....	.28

State and office.	Postmaster.	Amount.
Michigan:		
Bennet .....	C. M. Furniss .....	\$6.50
Blanchard .....	Henry P. Smith .....	191.83
Parshallville .....	Frank F. Bravender .....	3.37
Rondo .....	C. H. Hoffman .....	.65
Minnesota:		
Beaver Bay .....	H. Wegner .....	45.00
Benedict .....	Mathias T. Schmitz .....	91.22
Litchfield .....	James F. Maher .....	26.71
Minneota .....	Andrew Winger .....	8.64
Mississippi:		
Brunswick .....	H. Davis .....	.30
Carrollton .....	Hallie H. Nelson .....	126.88
Cary .....	A. H. Foreman .....	2.65
Cato .....	Wm. S. Tucker .....	45.87
Garcia .....	John H. Myers .....	61.97
Graball .....	Wm. C. McMullen .....	13.27
Rose Hill .....	Sallie H. Avera .....	4.10
Tinnin .....	G. B. Lilley .....	28.99
Missouri:		
Steffenville .....	W. E. Rider .....	1.47
Montana:		
Augusta .....	J. E. Adams .....	.20
Manhattan .....	Maggie F. Hancock .....	1.00
Nebraska:		
Arlington .....	Emma Ludwig .....	.06
Dix .....	Julius J. Johnson .....	2.39
Overton .....	Rees Roe .....	28.76
Nevada:		
Skelton .....	Josephine Henry .....	6.40
New Jersey:		
West Milford .....	Annie W. Thompson .....	1.00
New Mexico:		
Grant .....	Simon Bibo .....	19.93
New York:		
Darien Center .....	Charles E. Corp .....	1.11
Depew .....	John Chas. Horrigan .....	.04
Hampton .....	A. J. Melvin .....	.02
Hoosic Falls .....	Wm. Haynes .....	.84
Varysburg .....	C. H. Davis .....	.58
North Carolina:		
Pinehurst .....	Chas. D. Benbow .....	10.17
Roper .....	J. R. Kessinger .....	53.91
Tuscarora .....	James M. Moore .....	121.42
North Dakota:		
Krem .....	C. Semmler .....	26.82
Ohio:		
Haverhill .....	Susan Hughes .....	.05
Newtonville .....	M. M. Hill .....	.10
Walnut Creek .....	Jessie Syler .....	25.58
Oklahoma:		
Brown .....	Thomas D. Williamson .....	3.03
Leslie .....	J. A. Mitchel .....	10.86
Ponca .....	Elbert W. Hoyt .....	197.62
Oregon:		
Alba .....	Pruda W. Spates .....	3.10
Arlington .....	E. B. Frum .....	9.78
Clatskanie .....	H. L. Warren .....	15.83
Gardiner .....	F. H. Rogers .....	1.66
Pennsylvania:		
Ethel Landing .....	H. H. McCoy .....	119.40
Fryburg .....	John C. Mahle .....	.10
Kerrmoor .....	Isaac Wolfe .....	.53
Kresgeville .....	Cordelia C. Kresge .....	.84
Wakefield .....	C. G. M. Barr .....	1.22
Westfield .....	Frank Strang .....	.18
South Carolina:		
Liberty .....	F. Parsons .....	.10
Little River .....	G. D. Bessent .....	3.64
South Dakota:		
Goodwill .....	Martha A. McAdams .....	1.11
Montrose .....	C. J. Cummings .....	.37
Running Water .....	Mary O'Shea .....	110.61
Tennessee:		
Daisy .....	F. H. Huffaker .....	4.61
Peck .....	F. C. J. Cochran .....	.10
Winchester .....	Edwin L. Drake .....	103.78
Texas:		
Howland .....	Sisney White .....	.42
Melissa .....	Joseph L. Basham .....	5.84
Plano .....	James A. Crow .....	.02
Prairieville .....	Mattie Burton .....	39.87
Sunny Side .....	N. A. Cuney .....	5.24
Van Horn .....	R. L. Hall .....	23.44



State and office.	Postmaster.	Amount.
Virginia:		
Aylett .....	Marcellus Gatewood .....	\$0.05
North River .....	T. J. Johnson .....	1.04
Washington:		
Fairfield .....	Wm. H. Butler .....	17.47
Hartford .....	J. Van Horn .....	4.66
Tolt .....	Wm. A. Faulds .....	1.15
Union .....	Harry Dean .....	143.87
West Virginia:		
Macdonald .....	Jas. W. Smiley .....	1.10
Mount Hope .....	Thos. A. Combs .....	4.05
Redstar .....	C. T. Jones .....	.53
Windom .....	J. D. Smith .....	.04
Wisconsin:		
Cecil .....	W. C. Zachrow .....	.09
Junction .....	Anton Adrians .....	7.41
Modena .....	A. O. Lee .....	8.12
Wyoming		
Lovell .....	Henry Cockrell .....	.43
Total .....		\$8,991.39

The following is a statement of postmasters who retired from office during the fiscal year ended June 30, 1901, and, upon a final settlement of their postal accounts were found indebted to the United States the amounts set opposite their respective names, and who at the date of making this report have not paid the same into the Treasury of the United States:

State and post-office.	Postmaster.	Amount.	Remarks.
Alabama:			
Fort Davis .....	J. L. Williams .....	\$21.22	
Rosedale .....	M. E. Cowart .....	19.72	
West Calera .....	A. L. Gunn .....	62.12	
Young .....	J. J. Young .....	.96	
Alaska:			
Pearcy .....	J. D. Kennedy .....	190.50	Inspector.
Arizona:			
Globe .....	W. O. Kellner .....	374.23	
Silver King .....	F. S. Pheby .....	53.10	
Arkansas:			
Bowman .....	J. B. Chilson .....	13.91	
Grannis .....	W. W. Brownfield .....	.06	
Garvette .....	J. A. Brooks .....	58.25	Do.
Hudson .....	J. E. Graham .....	17.37	
Lacey .....	A. A. Morgan .....	12.74	Do.
Rison .....	C. B. Johnson .....	102.18	
Tyro .....	M. Collins .....	.06	
California:			
Citrus .....	M. H. Church .....	24.86	
Elk Grove .....	Jos. Hasman .....	65.31	Do.
Susanville .....	D. C. Hyer .....	.50	
Florida:			
Condon .....	J. A. Hampton .....	2.84	
Milligan .....	C. Bishop .....	75.59	
Nassauville .....	W. M. Hyde .....	5.83	
New Cadiz .....	I. Campos .....	12.99	
Root .....	E. A. Sistrunk .....	.19	
Georgia:			
Annedelle .....	W. C. Edmondson .....	24.81	Do
Clarksboro .....	R. Kittle .....	8.40	
Moffett .....	J. H. Moffett .....	.52	
Quitman .....	S. M. Griffin .....	.46	
Hawaii:			
Waihee .....	R. J. K. Nawahine .....	96.77	
Illinois:			
Bethel .....	R. B. Wallace .....	.15	
Downers Grove .....	M. C. Stanger .....	9.47	
Manning .....	I. F. Manning .....	2.25	
Woody .....	L. W. Wood .....	1.88	
Indiana:			
Cannelton .....	J. Zimmerman .....	1.65	
Uniondale .....	W. H. Black .....	7.84	
Indian Territory:			
Mountain .....	David Rodley .....	24.27	

State and postoffice.	Postmaster.	Amount.	Remarks.
<b>Iowa:</b>			
Emma.....	P. T. Meloy.....	\$0.55	
Evanston.....	Elbert Craft.....	.87	
Ewart.....	G. D. Sweeney.....	21.00	
Germantown.....	W. P. Brockman.....	13.14	
Placid.....	J. Comerford.....	4.63	
<b>Kansas:</b>			
Noble.....	F. C. Diggs.....	458.65	Fraudulent cancella- tion.
Vine.....	E. E. Kingdon.....	6.31	
Waconda.....	L. M. Smith.....	.02	
<b>Kentucky:</b>			
Alphoretta.....	F. Akers.....	5.15	
Climan.....	J. Pennington.....	8.00	
Cumberland Falls.....	C. W. Banta.....	.27	
Kettle.....	P. M. Bristoro.....	3.65	
<b>Louisiana:</b>			
Loyd.....	C. Greenwood.....	.01	
<b>Maine:</b>			
North Lubec.....	H. W. Reynolds.....	20.36	Suit.
<b>Maryland:</b>			
Beaverdam.....	E. W. Nock.....	.97	
Nutwell.....	R. Crandell.....	8.06	
<b>Massachusetts:</b>			
Newton Center.....	E. A. Elliss.....	437.73	
<b>Michigan:</b>			
Braidwood.....	J. M. Braidwood.....	4.60	
Chestonia.....	Wm. Gibbard.....	4.70	
<b>Minnesota:</b>			
Tenstrike.....	F. Snow.....	.10	
Winsted.....	E. M. Goetz.....	10.98	
<b>Mississippi:</b>			
Coopwood.....	S. T. Shields.....	171.23	Fraudulent cancella- tion.
Do.....	do.....	370.29	Do.
Do.....	do.....	113.42	Do.
Denny.....	J. O. Gresham.....	62.15	
Freetown.....	M. D. Hardaway.....	719.69	Suit.
<b>Montana:</b>			
Beebe.....	Gustav Miller.....	23.64	
<b>Nebraska:</b>			
Lancaster.....	E. M. Hopkins.....	.06	
<b>New Jersey:</b>			
Stanley.....	W. V. Sayre.....	32.76	
<b>New Mexico:</b>			
Organ.....	C. Townsend.....	66.70	
Pena Flor.....	J. B. Lafrenere.....	16.72	Inspector
<b>New York:</b>			
Clarenceville.....	B. F. Nunns.....	7.56	
Derrick.....	J. C. Bump.....	8.36	
<b>North Carolina:</b>			
Flows.....	D. M. Flowe.....	12.73	
Kelford.....	E. D. Clark.....	29.01	
Oakwoods.....	W. A. Ellis.....	29.45	Do.
<b>North Dakota:</b>			
Wimbleton.....	T. S. Tollefson.....	.83	
<b>Oklahoma:</b>			
Hess.....	E. E. Gilpatrick.....	.05	
<b>Oregon:</b>			
Geiser.....	M. P. Ulman.....	16.03	
Peris.....	E. E. Hoyer.....	10.58	
Tiptop.....	I. Hamner.....	.06	
<b>Porto Rico:</b>			
Arecibo.....	H. Crowley.....	2.80	
Vieques.....	V. Duteil.....	4.92	
<b>Pennsylvania:</b>			
Breslau.....	M. Telejszo.....	.03	
Carversville.....	S. B. Jones.....	.06	
Faunce.....	E. H. Michael.....	5.87	
Herrick.....	D. Gamble.....	10.10	
Jeffersonville.....	J. Gorman.....	61.86	
Kresgeville.....	C. C. Kresage.....	.67	
Limerock.....	S. Spurrin.....	1.68	
Willistown Inn.....	J. B. Moulder.....	.56	
Lafayette Hill.....	J. M. Baker.....	.54	
<b>South Carolina:</b>			
Almeda.....	O. N. Billings.....	3.72	
<b>South Dakota:</b>			
Fleurdellis.....	H. W. Hazen.....	.02	
Spiry.....	R. Blenderman.....	14.25	
<b>Tennessee:</b>			
Boothspoint.....	J. W. Ward.....	8.43	
Crescent.....	C. M. North.....	20.05	
Cherokee.....	J. F. Pickle.....	3.94	
South Berlin.....	Geo. W. Ewing.....	470.59	Suit.

State and postoffice.	Postmaster.	Amount.	Remarks.
<b>Texas:</b>			
Adullum .....	J. D. Tracy .....	\$20.78	
Boggy .....	W. H. Simms .....	36.26	
Dodge .....	P. W. Randolph .....	192.19	S .
Dumas .....	W. C. Stephens .....	2.36	
Eldorado .....	W. L. Gray .....	25.85	
Erath .....	W. E. Allen .....	16.65	
Faught .....	R. H. Faught .....	.21	
Holly Springs .....	B. Adams .....	8.23	
Howland .....	T. F. Justiss .....	43.33	
Hunters Retreat .....	B. H. Nash .....	3.33	
Keechi .....	S. J. Rogers .....	17.22	
McLendons .....	I. L. Edwards .....	21.07	
Stilson .....	A. Gaskell .....	.20	
Titus .....	J. S. Westerman .....	4.45	
Walton .....	G. A. Christian .....	21.19	
Wamba .....	L. B. Fort .....	8.30	
<b>Virginia:</b>			
Brosville .....	J. W. Burton .....	.89	
Coles Ferry .....	E. A. Garber .....	.29	
Levy .....	S. D. Redman .....	.29	
Sparta .....	P. Rolph .....	.20	
Wesson .....	G. V. Sayre .....	.07	
<b>West Virginia:</b>			
Brushy Run .....	E. T. Bond .....	43.33	
Enon .....	G. M. Crawford .....	7.66	
Freeman .....	W. J. Rumburg .....	26.20	Inspector.
<b>Wisconsin:</b>			
Jewett .....	E. Lavelle .....	\$30.66	
West Granville .....	L. F. Tennessen .....	260.26	
<b>Wyoming:</b>			
Barie .....	A. Joyce, jr .....	11.19	
Springvalley .....	J. Hempel .....	5.69	
Iron .....	A. Saltiel .....	172.04	Suit.
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